

## Exhibit 2

| <b>Document Publication Checksheet for LMSB Authors &amp; Managers,<br/>IMD Coordinators and Content Publishers</b>   |  |
|---|--|
| <b>Document Author and Manager</b>  |  |
| Date checksheet initiated   |  |
| Author's Name and Business Unit<br>Phone Number<br>Email Address  |  |
|   |  |
|   |  |
| Manager's Name and Business Unit<br>Phone Number<br>Email Address   |  |
|   |  |
|   |  |
| Document Title  |  |
| <a href="#">Is E-FOIA posting on IRS.gov required?</a> <sup>1</sup><br><a href="#">LMSB Control Number.</a> <sup>2</sup><br>Is document required to be included in IRM?<br>If so, what is the affected IRM section?<br>Is document designated as OUO/SBU?<br>Is document subject to SBREFA? |  |
|   |  |
|   |  |
|   |  |
|   |  |
|   |  |
| Document must be retained by author for Federal Records Act of 1950.  |  |
| <b>Director's IMD Coordinator</b>   |  |
| Name<br>Phone Number<br>Email Address   |  |
|   |  |
|   |  |
| Date final review and approval completed  |  |
| <b>PQA Congressional Review Coordinator</b>   |  |
| Date submitted to Congress  |  |
| <b>LMSB Webmaster</b>   |  |
| IRS.gov URL of document   |  |
| Date notification of IRM publication received   |  |
| <b>LMSB Content Publisher</b>   |  |
| Name<br>Phone Number<br>Email Address   |  |
|   |  |
|   |  |
| LMSB Intranet URL of page linking to document   |  |
| LMSB Intranet link revised for IRM publication  |  |

<sup>1</sup> **E-FOIA posting to Internet** – Consult with Industry or HQ Function IMD Coordinator, as appropriate.

<sup>2</sup> **LMSB Control Number** - Must be issued by LMSB IMD Coordinator and is required if the guidance affecting a taxpayer will be in effect in excess of three months.